

§ 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information that will enable TTB officers to determine whether the proprietor is complying with the requirements of § 19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

- (a) Date and time of the test;
- (b) Bottling tank number;
- (c) Serial number of the bottling record;
- (d) Bottling line designation;
- (e) Size of bottles filled;
- (f) Number of bottles tested;
- (g) Labeled alcohol content;
- (h) Alcohol content found by the test;
- (i) Percentage of variation from 100 percent fill; and
- (j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

§ 19.601 Finished products records.

(a) *Bottling and packaging.* A proprietor must maintain daily transaction records and a daily summary record of the quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

- (1) The beginning and ending quantity of bottled or packaged spirits on hand;
- (2) The quantity of spirits bottled or packaged; and
- (3) Inventory overages.

(b) *Disposition of finished products.* A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

- (1) Transferred in bond (packages);
- (2) Withdrawn tax determined;
- (3) Withdrawn free of tax for U.S., hospital, scientific, or educational use;
- (4) Withdrawn without payment of tax for addition to wine;
- (5) Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;
- (6) Transferred to the production account for redistillation;

(7) Withdrawn for research, development or testing (including government samples);

(8) Voluntarily destroyed;

(9) Dumped for further processing;

(10) Recorded losses or shortages of finished product; and

(11) Disposed of as samples of the finished product.

(26 U.S.C. 5207)

[T.D. TTB-92, 76 FR 9090, Feb. 16, 2011, as amended by T.D. TTB-119, 79 FR 17033, Mar. 27, 2014]

§ 19.602 Redistillation records.

If a proprietor redistills spirits in the processing account (as in the production of gin or vodka by redistillation), the proprietor must prepare a record of the redistillation. The record must show the kind and quantity of the spirits entered into the distilling system and the kind and quantity of the spirits removed from the distilling system upon completion of the process.

(26 U.S.C. 5207)

§ 19.603 Liquor bottle records.

A proprietor must maintain records of the receipt, use, and disposition of liquor bottles.

(26 U.S.C. 5207)

§ 19.604 Rebottling, relabeling, and reclosing records.

(a) If a proprietor dumps spirits for rebottling, the proprietor must prepare in accordance with § 19.599 a bottling and packaging record that covers the rebottling operation.

(b) If a proprietor relabels or recloses bottled products in accordance with § 19.363, the proprietor must maintain records of the operation that reflect the following:

- (1) The identity of the spirits relabeled or reclosed;
- (2) The date of the transaction;
- (3) The serial numbers of any cases involved; and
- (4) The total number of bottles.

(26 U.S.C. 5207)